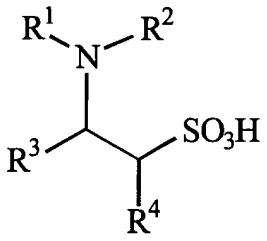
IN THE CLAIMS:

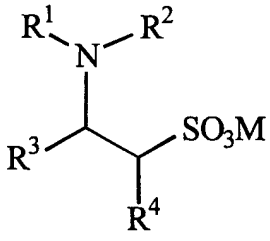
1. (original) A process for producing an aminoalkylsulfonic acid represented by the general formula [2]:



[2]

wherein R^1 and R^2 are each independently a hydrogen atom, an alkyl group, an aryl group or an aralkyl group; and R^3 and R^4 are each independently a hydrogen atom or an alkyl group,

comprising reacting an aminoalkylsulfonate salt represented by the general formula [1]:



[1]

wherein M is an alkali metal atom, an organic ammonium ion or an ammonium ion; and R^1 to R^4 are the same as described above, an aqueous solution thereof, or a solution dissolving any one of them in a water-soluble organic solvent, selected from alcohols having 1 to 3 carbon atoms, carboxylic acids having 2 to 12 carbon atoms and dimethylformamide, with an organic acid.

2. (original) The process according to claim 1, wherein the organic acid is a monocarboxylic acid having 1 to 12 carbon atoms or a dicarboxylic acid having 2 to 12 carbon atoms.

3. (original) The process according to claim 1, wherein the organic acid is acetic acid.

4. (original) The process according to claim 1, wherein the alcohol having 1 to 3 carbon atoms as the water-soluble organic solvent is methanol.

5. (original) The process according to claim 1, wherein the carboxylic acid having 2 to 12 carbon atoms as the water-soluble organic solvent is acetic acid.

6. (original) The process according to claim 1, wherein the water-soluble organic solvent is methanol.

7. (original) The process according to claim 1, wherein R^1 is an alkyl group and R^2 to R^4 are each a hydrogen atom.

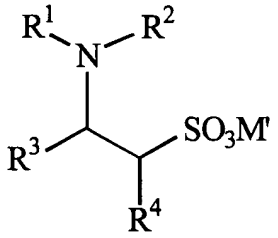
8. (original) The process according to claim 1, wherein the alkali metal atom represented by M is a sodium atom.

9. (original) The process according to claim 1, wherein the organic ammonium ion represented by M is a triethanolammonium ion.

10. (original) The process according to claim 1, wherein M is a sodium atom.

11. (original) The process according to claim 1, wherein the aminoalkylsulfonate salt represented by the general formula [1] is N-methyltaurine sodium salt, and the aminoalkylsulfonic acid represented by the general formula [2] is N-methyltaurine.

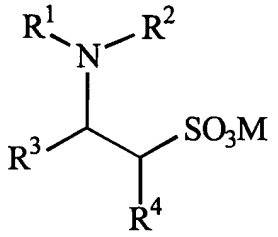
12. (original) A method of salt exchange for an aminoalkylsulfonate salt represented by the general formula [1']:



[1']

wherein R^1 and R^2 are each independently a hydrogen atom, an alkyl group, an aryl group or an aralkyl group; R^3 and R^4 are each independently a hydrogen atom or an alkyl group; and M' is an alkali metal atom, an organic ammonium ion or an ammonium ion, comprising

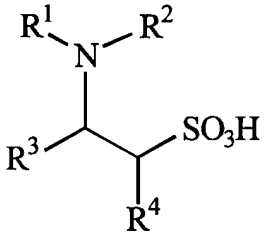
reacting an aminoalkylsulfonate salt represented by the general formula [1]:



[1]

wherein M is an alkali metal atom, an organic ammonium ion or

an ammonium ion; and R^1 to R^4 are the same as described above, an aqueous solution thereof, or a solution dissolving any one them in a water-soluble organic solvent, selected from alcohols having 1 to 3 carbon atoms, carboxylic acids having 2 to 12 carbon atoms and dimethylformamide, with an organic acid to obtain an aminoalkylsulfonic acid represented by the general formula [2]:



[2]

wherein R^1 to R^4 are the same as described above,

and,

reacting the resulting an aminoalkylsulfonic acid with a hydroxide represented by the general formula [6]:

M'OH [6]

wherein M' is the same as described above,

in an alcohol or water.

13. (original) The method according to claim 12, wherein the

organic acid is a monocarboxylic acid having 1 to 12 carbon atoms or a dicarboxylic acid having 2 to 12 carbon atoms.

14. (original) The method according to claim 12, wherein the organic acid is acetic acid.

15. (original) The method according to claim 12, wherein the alcohol having 1 to 3 carbon atoms as the water-soluble organic solvent is methanol.

16. (original) The method according to claim 12, wherein the carboxylic acid having 2 to 12 carbon atoms as the water-soluble organic solvent is acetic acid.

17. (original) The method according to claim 12, wherein the water-soluble organic solvent is methanol.

18. (original) The method according to claim 12, wherein the alcohol used for the salt exchange reaction is ethanol.

19. (original) The method according to claim 12, wherein R^1 is an alkyl group and R^2 to R^4 are each a hydrogen atom.

20. (original) The method according to claim 12, wherein the alkali metal atom represented by M is a sodium atom.

21. (original) The method according to claim 12, wherein the organic ammonium ion represented by M is a triethanolammonium ion.

22. (original) The method according to claim 12, wherein M is a sodium atom.

23. (currently amended) The method according to ~~claim 12 or 22~~ claim 12, wherein the alkali metal atom represented by M' is a sodium atom or a potassium atom.

24. (currently amended) The method according to ~~claim 12 or 22~~ claim 12, wherein the organic ammonium ion represented by M' is a triethanolammonium ion.

25. (original) The method according to claim 12, wherein the aminoalkylsulfonate salt represented by the general formula [1] is N-methyltaurine sodium salt, the aminoalkylsulfonic acid represented by the general formula [2] is N-methyltaurine, the aminoalkylsulfonate salt represented by the general formula [1'] is

N-methyltaurine sodium salt, N-methyltaurine potassium salt or N-methyltaurine triethanolammonium salt.

26. (new) The method according to claim 22, wherein the alkali metal atom represented by M' is a sodium atom or a potassium atom.

27. (new) The method according to claim 22, wherein the organic ammonium ion represented by M' is a triethanolammonium ion.